

29 JUL 1980

OFFICE OF FINANCE NO. 35-80

SUBJECT: Recordation of Advances Applicable to Fiscal Year 1981

1. The General Accounting System is programmed to require the presence of an Obligation Reference Number in the data base before an advance can be recorded in the system. Because an Obligation Reference Number applicable to a future fiscal year should not be recorded during the current fiscal year, a problem arises whenever it becomes necessary to make an advance against personnel entitlements during the expiring fiscal year when the related obligation and expenditure will be charged to the next fiscal year. Therefore, this notice prescribes a procedure for recording advances made prior to 1 October 1980 which will result in a fiscal year 1981 obligation and expenditure.

2. Form 3912, Miscellaneous Transaction Voucher, will be used to record these advances in General Ledger Account 1903 through the use of Transaction Code 300. Agency Code "999" must be used for these advances whereas the following activity numbers must be used for the type of advances indicated:

<u>Activity Numbers</u>	<u>Type Advances</u>
901401	Subsidy Projects
901402	Projects Other Than Subsidies
901411	Travel
901412	Continuing and Imprest Funds (Petty Cash)
901413	Foreign Income Tax (Personnel on Special Rolls)
901414	Medical (Overseas Medical Benefits Program)
901432	To Other U.S. Government Agencies
901442	Miscellaneous Operational Advances
901601	Investments In Proprietary Projects
901602	Proprietary Projects Advances In-Transit

Note that the Activity numbers are "90" plus the four digit general ledger account numbers as described in the Office of Finance "Chart and Description of Accounts."

3. The cognizant Budget and Fiscal Officers must take appropriate action after 30 September 1980 to:

- a. Establish the Fiscal year 1981 obligations.
- b. Establish the proper individual advance accounts.
- c. Clear from General Ledger Account 1903 all temporary advance charges.

All adjustments must be made prior to 28 October 1980.

Edward L. Sherman